



Early Journal Content on JSTOR, Free to Anyone in the World

This article is one of nearly 500,000 scholarly works digitized and made freely available to everyone in the world by JSTOR.

Known as the Early Journal Content, this set of works include research articles, news, letters, and other writings published in more than 200 of the oldest leading academic journals. The works date from the mid-seventeenth to the early twentieth centuries.

We encourage people to read and share the Early Journal Content openly and to tell others that this resource exists. People may post this content online or redistribute in any way for non-commercial purposes.

Read more about Early Journal Content at <http://about.jstor.org/participate-jstor/individuals/early-journal-content>.

JSTOR is a digital library of academic journals, books, and primary source objects. JSTOR helps people discover, use, and build upon a wide range of content through a powerful research and teaching platform, and preserves this content for future generations. JSTOR is part of ITHAKA, a not-for-profit organization that also includes Ithaka S+R and Portico. For more information about JSTOR, please contact support@jstor.org.

JOURNAL, 297. The insertion of the estimated tonnage in the instant case serves, therefore, only to make the terms of the contract more certain. The lack of mutuality is also negated by the fact that the plaintiff is under a duty to order the amount actually required in his business. *Jenkins & Co. v. Anaheim Sugar Co.* (1918, C. C. A. 9th) 247 Fed. 958. Hence, the interpretation of the intention of the parties seems sound. See *Lima Locomotive & Machine Co. v. Nat'l Steel Castings Co.* (1907, C. C. A. 6th) 155 Fed. 77.

CRIMINAL LAW—SUICIDE—"ADMINISTERING" POISON TO ANOTHER.—The wife of the accused was incurably ill and had tried to end her suffering by drinking poison. Having once failed, she requested her husband to mix Paris Green and water in a cup and place it within her reach. He did so, but in no other way encouraged her purpose. A statute made "murder by means of poison," murder in the first degree. *Held*, that accused was guilty of murder in the first degree. *People v. Roberts* (1920, Mich.) 178 N. W. 690.

See COMMENTS, *supra*, p. 408.

INSURANCE—SUICIDE OF INSURED NOT AN IMPLIED EXCEPTED RISK.—One Johnson, who was insured by the defendant companies, committed suicide, while sane, more than two years after the policies were issued. One policy, payable to his wife, contained a provision that it should be void if the insured should die by his own hand within two years. The other policy, payable to his administrator, contained a provision that it should be incontestable after one year, except for non-payment of premiums. *Held*, that the companies were liable on the policies. *Northwestern Mutual Life Ins. Co. v. Johnson and National Life Ins. Co. v. Miller* (1920, U. S.), 41 Sup. Ct. 47.

See COMMENTS, *supra*, p. 401.

SALES—IMPLIED WARRANTIES OF WHOLESOMENESS—STOCK SOLD FOR FOOD.—The plaintiffs purchased 22 hogs from the defendant, a stock dealer. Within thirty-six hours thereafter the hogs became sick and commenced dying from cholera. The plaintiffs brought an action to recover the purchase price. An instruction was given that, if the defendant sold these hogs to the plaintiffs knowing that they intended to use them for food, then the defendant impliedly warranted them to be fit for that purpose. *Held*, that the instruction was erroneous, as this was a case of *caveat emptor*. *Wells v. Welch* (1920, Mo. App.) 224 S. W. 120.

The instruction held to be erroneous suggests what would seem to be the better rule. It is impossible to justify on any grounds such a rigid application of the doctrine of *caveat emptor*. See (1920) 6 VA. L. REG. (N. S.) 389. The doctrine has been recently so restricted as to be almost abrogated. *Foote v. Wilson* (1919) 104 Kan. 191, 178 Pac. 430. For a thorough analysis of the subject see COMMENTS (1920) 29 YALE LAW JOURNAL, 782.

TAXATION—FEDERAL INCOME TAX—GAINS REALIZED ON SALE OF SECURITIES NOT INCOME.—The plaintiff paid under protest a federal income tax for the year 1916, assessed on the basis of gain derived from the sale of bonds. The bonds had been purchased before March 1, 1913, and on that date their market value was much lower than the purchase price. In 1916 they were sold by the plaintiff, certain of them at their original cost to him, others at a slight advance over cost price, but all at a great advance over their market value on March 1, 1913. In each case the difference between the sale price and the market value on that date was taxed as income. The plaintiff was not engaged as a trader in stocks or bonds, but had purchased the bonds for investment. He brought suit to recover the tax. *Held*, that the tax was illegally imposed and that the